

CYGNUS
ceIRIS Box Office System Version 5.0
Suggested Trial Procedures

Ticket Sales

Note: The Cygnus system allows for reports to be generated in HTML, Excel, or PDF format. All reports must be generated in PDF format.

Each day accounting or auditing personnel shall:

1. Foot the Sales Detail report and the Sales Summary. Trace the Ticket Charge total on the Sales Detail report to the Ticket Charge total on the Sales Summary.
2. Foot the Credit Details report. Trace total sales from the Sales Detail report less refunds from the Credit Details report to the Bankout by Agent report.
3. Foot the Event Detail report and the Event Sales Summary. Trace the Ticket Charge total from the Event Detail report to the Ticket Charge total on the Event Sales Summary.
4. Select 5 prior ticket sales dates. Then select one performance for the current audit date. Select a sample of 5 tickets sold for each selected ticket sales dates. Using the Sales Detail report, ensure each ticket appears on the Event Detail report for the selected performance. Verify that any ticket which does not appear on the Event Detail report was refunded using the Credit Details report.
5. Select a sample of 5 refunded tickets from the Credit Details report. Ensure these tickets are not included as revenue on the Event Detail report.
6. Reconcile total cash turn-in from the soft count documentation to the Bankout by Agent report.

End of Month

1. For each performance selected in step #4 above, foot the Event Detail report and trace to the Event Summary report.